



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Abhishek Chatterjee  
DOCKET NO.: 15-05369.001-R-1  
PARCEL NO.: 07-12-311-086

The parties of record before the Property Tax Appeal Board are Abhishek Chatterjee, the appellant; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$3,820  
**IMPR.:** \$49,670  
**TOTAL:** \$53,490

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-level condominium dwelling of frame and brick construction with 1,328 square feet of living area. The dwelling was constructed in 1989. Features of the home include central air conditioning and an attached one-car garage. The property is located in Naperville, Naperville Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood as the subject property. The comparables are improved with one-level condominium dwellings of frame construction. The dwellings were constructed in 1988 or 1989. The comparables had varying degrees of similarity when compared to the subject. The appellant's grid analysis indicates the dwellings contain either 1,421 or 1,496 square feet of living area and each dwelling has an improvement assessment of \$52,830 and \$35.31 or \$37.18

per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$47,694 or \$35.91 per square foot of living area.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$53,490. The subject property has an improvement assessment of \$49,670 or \$37.40 per square foot of living area. In support of its contention of the subject's correct assessment, the board of review submitted information on five equity comparables located in the same neighborhood as the subject.<sup>2</sup> The comparables are improved with one-level condominiums of frame and brick exterior construction. The dwellings were constructed in 1989 or 1994. The comparables had varying degrees of similarity when compared to the subject. Each dwelling has 1,328 square feet of living area and an improvement assessment of \$49,670 or \$37.40 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented assessment data on a total of eight suggested comparables for the Board's consideration. The Board finds that the appellant's comparables were somewhat larger than the subject and received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables had the same amount of living area as the subject and were also similar in all other characteristics. Each of the board of review comparables had an improvement assessment of \$37.40 per square foot of living area that was identical to the subject's improvement assessment. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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<sup>1</sup> In Section 2c of the residential appeal form, the appellant inexplicably requested that the subject's land assessment be increased from \$3,820 to \$8,820. The appellant did not present any evidence or memorandum in support of an increase in the land assessment. Since all of the comparables submitted for this appeal have a land assessment of \$3,820, the Board finds the subject's land assessment is not at issue in this appeal.

<sup>2</sup> The board of review also presented information regarding six comparable sales, which was not relevant to the appellant's inequity argument.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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Chairman



\_\_\_\_\_  
Member



\_\_\_\_\_  
Acting Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 18, 2017



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Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of

the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.